

GUIDE TO PROGRAMS OF THE KANSAS STATE HISTORIC PRESERVATION OFFICE

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Guide to Programs of the Kansas State Historic Preservation Office (SHPO)

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Kansas State Historic Preservation Office Programs

The Kansas State Historic Preservation Office (SHPO) fosters the preservation of the archeological, architectural, and cultural heritage of Kansas. The SHPO does not itself preserve properties, but seeks to assist property owners and heighten the awareness of decision makers to the benefits of historic preservation. The preservation office serves as staff for the State Historic Preservation Officer, who also serves as Executive Director of the Kansas Historical Society. The preservation office also administers state and federal preservation programs within Kansas. Professionals on the staff have training in archeology, architecture, architectural history, and history.

Historic preservation assistance is provided at no charge to federal, state, and local governments; planning, engineering, architectural, and other consulting firms; local historical societies and other non-profit organizations; private property owners; and any interested organization, firm, or individual whether or not their properties have been listed in the State or National Registers of Historic Places. The SHPO administers the following program areas, which are explained separately in this guide: Survey, National Register of Historic Places & Register of Historic Kansas Places (the state register), Review and Compliance, the Certified Local Government (CLG) program, the Heritage Trust Fund grant program, Federal and State Rehabilitation Tax Credits, Partnership Historic Sites program, and the Historic Preservation Fund grant program.

In addition to these programs, the SHPO is responsible for developing and implementing a statewide strategic management plan that addresses key critical issues in preservation. The plan is updated every five years. The office also provides public education and outreach through the publication of a bimonthly newsletter, *Kansas Preservation*, which can be received by any interested party free of charge. The SHPO is advised by the Historic Sites Board of Review, which is a governor-appointed board of eleven professionals from various fields. The Historic Sites Board of Review meets quarterly and reviews nominations for inclusion in the State and National Registers.



National Register of Historic Places Program Introduction

The National Register of Historic Places is the nation's official list of historically and culturally significant properties worthy of preservation. Authorized under the National Historic Preservation Act of 1966, the National Register is administered by the National Park Service and is part of a nationwide program to coordinate and support public and private efforts to identify, evaluate, and protect our historic and archaeological resources. Properties listed in the Register include districts, sites, buildings, structures, and objects. These properties possess local, state, or national significance in history, architecture, archeology, engineering, and culture. Generally, properties eligible for listing in the National Register should be at least 50 years old. For more information about the National Register of Historic Places, visit the National Park Service link <http://www.nps.gov/history/nr/index.htm> .

Historic properties also may be eligible for listing in the Register of Historic Kansas Places, the state's official list of historically and culturally significant properties worthy of preservation. All properties that are listed in the National Register of Historic Places are also listed in the Register of Historic Kansas Places; however, the state register also recognizes properties that are significant to our state's heritage yet do not meet National Register eligibility standards.

Before a property can be listed in either the National Register or the Register of Historic Kansas Places, the staff of the SHPO must receive sufficient information about the property to determine if it will meet the criteria for eligibility described in the next section. There are two basic ways to submit such information to the SHPO – **survey** or a preliminary site information questionnaire (**PSIQ**).

Is my building eligible for the National Register? Preliminary Site Information Questionnaire

A property owner or sponsor may submit a Preliminary Site Information Questionnaire (**PSIQ**) to learn if a property is eligible for listing in the National and State Registers. The SHPO staff evaluates each PSIQ and offers recommendations and feedback about a property's eligibility and the next steps in the process. This form is used to evaluate the eligibility of a single building or a small collection of buildings. A PSIQ requires current interior and exterior photographs of the resource, copies or photocopies of historic photographs (when available), and a detailed property history.

The PSIQ is available at www.kshs.org/resource/psiq.htm , by calling 785-272-8681 ext. 240, or by e-mailing cultural_resources@kshs.org .

What criteria are used to evaluate a property's eligibility for the National Register?

Criteria for Evaluation

National Register properties are distinguished by having been documented and evaluated according to uniform standards. These criteria recognize the accomplishments of all peoples who have contributed to the history and heritage of the United States and are designed to guide federal, state and local governments, and others in evaluating potential entries in the National Register. See also: www.nps.gov/history/nr/listing.htm

In addition to having historic / physical integrity and being at least 50 years old, properties must meet one of the following criteria:

- Criterion A: Association with **events** that have made a significant contribution to the broad patterns of our history; or
- Criterion B: Association with the lives of **persons** significant in our past; or
- Criterion C: Embodies the **distinctive characteristics** of a type, period, or method of construction; or that represents the work of a master, or that possesses high artistic values, or that represents a significant and distinguishable entity whose components may lack individual distinction; or
- Criterion D: Yield or likely to yield information important in prehistory or history (**generally through archeology**).

Steps to Listing a Property in the National and State Registers

❑ **File a Preliminary Site Information Questionnaire (PSIQ)**

This is a two-page form that the SHPO staff uses to evaluate whether properties meet the National Park Service criteria for register listing. A property owner or sponsor should complete this form, take current photographs of the property, and submit it to the SHPO. The form is available at www.kshs.org/resource/psiq.htm, by calling 785-272-8681 ext. 240, or by e-mailing cultural_resources@kshs.org.

❑ **Receive Eligibility Letter**

Within four weeks of submitting the PSIQ, the property sponsor will receive a letter from SHPO staff with recommendations and feedback about a property's eligibility and the next steps in the process. If the property is eligible, the letter will include a information about the process, how to proceed with the nomination, and a blank nomination form to complete.

❑ **Submit a Draft Nomination**

A nomination consists of two main parts: a narrative architectural description of the nominated property, and a statement of significance. The statement of significance is based upon the National Register criteria the property meets. The property sponsor or consultant is responsible for writing the draft nomination.

❑ **Receive Staff Review**

The staff will review and comment on the nomination draft within 60 days. Revisions may continue until the document is ready to be scheduled for consideration by the Kansas Historic Sites Board of Review.

❑ **Consideration by the Kansas Historic Sites Board of Review**

Once the nomination is complete, the Kansas Historic Sites Board of Review (HSBR) will consider it. This board is appointed by the Governor to make recommendations on the nomination of properties to the National/State Registers and to disburse grant funds. The HSBR meets quarterly and owners and sponsors of nominated properties are encouraged to attend this public meeting.

❑ **Board Lists Property on the State Register**

If approved by the HSBR and the State Historic Preservation Officer, the property will be listed on the state register following the meeting. If the property is approved for state register listing and is also being nominated to the National Register, SHPO staff will forward the nomination to the National Park Service for final review.

❑ **National Park Service Lists Property on the National Register**

If the property is being nominated to the National Register, SHPO staff will forward the nomination to the National Park Service for final review. The property owner/sponsor will receive a letter from the SHPO informing of the National Register listing date.

** Usually the nomination process takes between eight to twelve months.

What is a “Historic District”?

A historic district is a significant concentration, linkage, or continuity of sites, buildings, structures, or objects united historically or aesthetically by plan or physical development.

Steps to Listing a Historic District In the National Register of Historic Places

Survey and Documentation

➤ **Contact the SHPO Before Beginning Process:**

- Phone: 785-272-8681 ext. 240
- Discuss with the SHPO staff options and timelines
- Select a local sponsor or representative who can serve as the SHPO staff’s point of contact
- Hire a consultant or organize and train a few dependable volunteers

➤ **Complete a Survey of Historic Resources**

Instead of completing a PSIQ for each building, the SHPO recommends completing a survey to gather information about each property in the potential historic district. Evaluate the target area’s historic resources by recording data about each property into the Kansas Historic Resources Inventory online database (www.kshs.org/khri). A survey is a method of data collection used to identify a community’s historic resources.

A survey should consist of:

- Completed online survey form for each property
- Several digital color photographs of each property
- An overall map showing the documented resources and proposed district boundaries
- A list of all properties surveyed with street addresses and inventory numbers
- Ownership information for each property.
- Ask all property owners about their willingness to have their property included in the historic district and obtain signatures from those who are supportive. NPS regulations require that 51% of property owners cannot object to historic district listing. The SHPO encourages support of as many property owners as possible (ideally 75%). It is best to get written support from property owners early in the survey process.

➤ **Submit the survey online and submit supporting documentation in hard copy format to the SHPO:**

- State Historic Preservation Office, 6425 SW 6th Avenue, Topeka, KS 66615
- Allow several weeks for review.

➤ **Receive eligibility letter**

The district sponsor will receive a letter from the SHPO staff indicating the eligibility of the proposed historic district. If it is determined that the district is eligible for listing, the letter will include a descriptive process of how to proceed with the nomination and the required forms.

Prepare the National Register Nomination

➤ **Hire consultant (recommended) or select volunteer author**

Nominating a district to the National Register requires an author who is familiar with the program requirements and criteria. Because the SHPO staff cannot produce nominations, it is recommended that the proposed district representatives hire a professional consultant to develop the form. Historic Preservation Fund grants are available to hire consultants to prepare district nominations. Contact the SHPO for a list of qualified historic preservation consultants.

➤ **Submit a Draft National Register Nomination**

The local sponsor coordinate with the hired consultant or volunteer author. Once the nomination is acceptable to the local sponsor, a draft National Register nomination should be submitted to the SHPO. The SHPO staff will review and comment on the draft within 60 days. Revisions may continue until the document is ready to be scheduled for consideration by the Kansas Historic Sites Board of Review (HSBR).

➤ **Consideration by the Kansas Historic Sites Board of Review**

Once the nomination is complete, the HSBR will consider it. This board is appointed by the Governor to make recommendations on the nomination of properties to the National/State Registers and to disburse grant funds. The HSBR meets quarterly and owners and sponsors of nominated properties are encouraged to attend this public meeting.

➤ **Board approves nomination**

If approved by the HSBR and the State Historic Preservation Officer, the property will be listed on the state register following the meeting. If the property is approved for state register listing and is also being nominated to the National Register, SHPO staff will forward the nomination to the National Park Service for final review. of nominated properties are encouraged to attend this public meeting.

➤ **National Park Service lists property on the National Register**

The NPS review could take several weeks or months. The district sponsor will receive a letter from the SHPO staff informing them of the National Register listing.

Myths and Misconceptions about the National and State Registers

Myth #1: *“If my property is listed in the National/State Registers, I won’t be able to change it in any way, and I don’t want my property to become like a museum.”*

Fact: Owners of Register-listed historic structures may make changes to their properties. Historic preservation laws are not meant to prevent change, but, rather, to sensitively manage change. The tool to manage the change is the Secretary of the Interior’s *Standards for Rehabilitation*, the nationally accepted benchmark for evaluating changes to historic structures. These *Standards*, which generally recommend retaining and repairing character-defining features when possible, allow for updating interiors and constructing additions. Read the *Standards* at www.nps.gov/hps/tps/standards/rehabilitation.htm

Myth #2: *“If my property is listed in the National/State Registers, small projects will become cumbersome because they must be approved by the State Historic Preservation Office.”*

Fact: The State Historic Preservation Office only reviews projects that require local building/demolition permits and projects involving governmental funding. The state office does not review small projects, such as painting, that do not require local permits.

Myth #3: *“If a property is listed in the National/State Registers, it will be protected forever and can never be demolished.”*

Fact: National and State Register designation ensures a more thorough review of major projects and demolition proposals, but it does not prohibit demolition outright. In Kansas, if an owner requests a local permit for a project involving a property listed in the National/State Registers OR a property within the 500’ environs of a listed property, the SHPO must review the permit request. If the SHPO determines the proposed project will adversely affect the historic property and recommends that the city/county not issue the permit, the owner can appeal that ruling to the local governing body. The property owner must demonstrate that there are no feasible alternatives.

Myth #4: *“If my property is listed in the National Register, there’s lots of government money available to help me fix it up.”*

Fact: There are few large government or foundation grants available to owners of historic properties, and even those few typically limit eligibility to government agencies or non-profits. Kansas, however, is a leader in funding preservation projects. The SHPO administers three incentive programs available to owners of listed historic properties: Federal Rehabilitation Tax Credit program, State Rehabilitation Tax program, and Heritage Trust Fund grant program.

Myth #5: *“I will be required to make my property available to the public if it is listed in the National Register.”*

Fact: Hundreds of private residences in Kansas are listed in the National Register, and, although they may open their homes for special events, this is not required. Many of the first buildings listed in the National Register were open to the public as museums, and this may have led many to believe public visitation is required at all listed properties.

Historic Resources Survey

Surveys can be used to assess potential historic districts. A historic resources **survey** is a method of data collection used to identify a community's historic resources such as buildings, sites, structures, and objects. The survey consists of two basic components – a field survey and a project report. Surveys are generally the first step in the process of listing a historic district, but may also be used by local communities to aid in comprehensive planning.

By producing an inventory of historic resources, surveys provide a valuable service to a community. Information discovered during the survey process often provides additional insight into the history of the community. Results and recommendations from the survey can be incorporated into the city's historic preservation plan, or, if no plan exists, information from the survey can provide the basis for implementation of a preservation plan. Ultimately, the preservation of these historic resources can mean savings in energy, time, money, and raw materials.

National Register Bulletin 24, "Guidelines for Local Survey: A Basis for Preservation Planning" is available at no cost from the State Historic Preservation Office (SHPO) and contains additional information on the survey process. The bulletin can also be accessed via the following web address: <http://www.nps.gov/history/nr/publications/bulletins/nrb24/>.

Survey information is generally gathered by paid professional consultants, although volunteers trained by SHPO staff may also collect survey information. Since July 2008 the SHPO has utilized a new online database to organize and make accessible all the survey information received. The Kansas Historic Resources Inventory database (KHRI) can be accessed at kshs.org/khri.

All survey forms are now submitted online at KHRI; unless otherwise instructed, printed forms are not required. The online forms submitted to this database are meant as a permanent record of each property included in the inventory. The online survey file is a fluid document and can be updated if property information changes subsequent to the survey. Each file will eventually contain several digital images of the property, a site plan of the property, and detailed information about the history and condition of the property being surveyed/inventoried. Following SHPO review and approval, survey files become available to the public on KHRI.

In addition to conducting surveys to assess potential historic districts, the survey of an individual property might also be carried out for the purpose of documenting a local historic resource. These types of individual surveys can be collected and submitted online at KHRI on a more informal basis.

Please contact the SHPO Survey Coordinator at 785-272-8681 ext. 240 or cultural_resources@kshs.org for more information on the survey database and how to access or input information.

Review and Compliance- Section 106 of the National Historic Preservation Act

Section 106 of the National Historic Preservation Act of 1966 (NHPA) requires Federal agencies to take into account the effects of their undertakings on historic properties, and afford the Advisory Council on Historic Preservation a reasonable opportunity to comment. The historic preservation review process mandated by Section 106 is outlined in regulations issued by ACHP. Revised regulations, "Protection of Historic Properties" (36 CFR Part 800), became effective January 11, 2001, and are summarized below.

Initiate Section 106 process

The responsible Federal agency first determines whether it has an undertaking that is a type of activity that could affect historic properties. Historic properties are properties that are included in the National Register of Historic Places or that meet the eligibility criteria for the National Register. If so, the agency must identify the appropriate State Historic Preservation Officer/Tribal Historic Preservation Officer (SHPO/THPO) to consult with during the process. It should also plan to involve the public, and identify other potential consulting parties. If the undertaking is a type of activity that has no potential to adversely affect historic properties, the agency has no further Section 106 obligations.

Identify historic properties

If the agency's undertaking could adversely affect historic properties, the agency determines the scope of appropriate identification efforts and then proceeds to identify historic properties in the area of potential effects. The agency reviews background information, consults with the SHPO/THPO and others, seeks information from knowledgeable parties, and conducts additional studies as necessary. Districts, sites, buildings, structures, and objects listed in the National Register are considered; unlisted properties are evaluated against the National Park Service's published criteria, in consultation with the SHPO/THPO and any Indian tribe or Native Hawaiian organization that may attach religious or cultural importance to them. If questions arise about the eligibility of a given property, the agency may seek a formal determination of eligibility from the National Park Service. Section 106 review gives equal consideration to properties that have already been included in the National Register as well as those that have not been so included, but that meet National Register eligibility criteria. If the federal agency finds that no historic properties are present or affected, it provides documentation to the SHPO/THPO and, barring any objection in 30 days, proceeds with its undertaking.

If the agency finds that historic properties are present, it proceeds to assess possible adverse effects.

Assess adverse effects

The agency, in consultation with the SHPO/THPO, makes an assessment of adverse effects on the identified historic properties based on criteria found in ACHP's regulations. If they agree that there will be no adverse effect, the agency proceeds with the undertaking and any agreed-upon conditions. If they find that there is an adverse effect, or if the parties cannot agree and ACHP determines within 15 days that there is an adverse effect, the agency begins consultation to seek ways to avoid, minimize, or mitigate the adverse effects.

Resolve adverse effects

The agency consults to resolve adverse effects with the SHPO/THPO and others, who may include Indian tribes and Native Hawaiian organizations, local governments, permit or license applicants, and members of the public. ACHP may participate in consultation when there are substantial impacts to important historic properties, when a case presents important questions of policy or interpretation, when there is a potential for procedural problems, or when there are issues of concern to Indian tribes or Native Hawaiian organizations.

Consultation usually results in a Memorandum of Agreement (MOA), which outlines agreed-upon measures that the agency will take to avoid, minimize, or mitigate the adverse effects. In some cases, the consulting parties may agree that no such measures are possible, but that the adverse effects must be accepted in the public interest.

Implementation

If an MOA is executed, the agency proceeds with its undertaking under the terms of the MOA.

Failure to resolve adverse effects

If consultation proves unproductive, the agency or the SHPO/THPO, or ACHP itself, may terminate consultation. If a SHPO terminates consultation, the agency and ACHP may conclude an MOA without SHPO involvement. However, if a THPO terminates consultation and the undertaking is on or affecting historic properties on tribal lands, ACHP must provide its comments. The agency must submit appropriate documentation to ACHP and request ACHP's written comments. The agency head must take into account ACHP's written comments in deciding how to proceed.



Review and Compliance- Kansas State Historic Preservation Law

The Kansas Preservation Act was originally enacted in 1977. The initial legislation declared historic preservation the policy of the state and required the activities of governmental entities in the state that encroached on national or state register properties to be reviewed by the State Historic Preservation Office (SHPO). In 1981 lawmakers widened the law to require review of all projects involving national and state register properties and their environs where a local building permit is required. Thus, projects undertaken by individuals, firms, associations, organizations, partnerships, businesses, trusts, corporations or companies became subject to review if they require permits. A 1988 amendment further defined the "environs" of historic properties, requiring that the SHPO receive notice of any proposed project within 500 feet of a listed historic property located within the corporate limits of a city or within 1000 feet of a listed historic property located in the unincorporated portion of a county.

Submitting a Review

If a project occurs within the environs of a listed property, the SHPO must be notified. It is the responsibility of the local building official or staff person who issues building permits to initiate the review of projects on historic properties or their environs. The most convenient way of ensuring compliance with the law is to post in the permit office a map on which all national and state register properties and their environs are clearly marked. Local governing bodies may receive a list of all registered properties in your community by contacting the SHPO. Many communities superimpose environs markings onto GIS maps, enabling building officials to quickly determine whether a project will affect a historic property or its environs.

All requests for review under the state preservation law should include the following information: a letter requesting the preservation office's comments on the proposed project in accordance with K.S.A. 75-2724, a written description of the work to be done, the address and legal description of the property, photographs of the property and its environs including, in the case of a property in the environs, the relationship between the listed building and the project property. Requests for larger projects, such as additions to historic properties, should also include architectural drawings and specifications. Interiors of buildings in the environs of historic properties are not subject to review, but interior work is reviewed on listed properties themselves.

The State Review Process and Response

The SHPO reviews projects on National Register properties using the Secretary of Interior's *Standards for Rehabilitation* (<http://www.nps.gov/history/hps/tps/tax/rehabstandards.htm>). It reviews projects within the environs of historic properties (State or National Register) using the *Standards and Guidelines for Evaluating the Effect of Projects on Environs* (<http://www.kshs.org/resource/environs.pdf>). The process is detailed in K. A. R. 118-3-1 through 118-3-16.

The SHPO has thirty days to return its findings to the contact person, although reviews rarely take that long. If the reviewer needs more information about the project in order to respond, he or she may request additional information. He or she may also visit the site. If the reviewer finds that the project will not "encroach upon, damage, or destroy" a historic property or its environs, the project may proceed.

If the reviewer finds that a project does not comply with the Secretary of Interior's *Standards for Rehabilitation* or the *Standards and Guidelines for Evaluating the Effect of Projects on Environs*, he or she has two choices. He or she may include suggestions about project modifications that would meet the *Standards*. If conditions toward meeting the standards are not met, the reviewer may issue a letter stating that the project will "encroach upon, damage, or destroy" a historic property or its environs.

Appeal Process

If the reviewer determines that a project will "encroach upon, damage, or destroy" a historic property or its environs, the project cannot proceed unless the governing body determines that no feasible or prudent alternative to the project exists and that the project contains provisions to minimize damage to historic properties. In the case of projects requiring a local building permit, the governing body may be the city council or county commission. Any person who is dissatisfied with the ruling by the governing body may appeal to the district court.

Conclusion

The purpose of the Kansas state historic preservation law is to protect the state's historical and architectural treasures. The SHPO therefore believes that it is important that local governments understand and adhere to the law. More information can be found online at <http://www.kshs.org/resource/histpresstatutes.htm> or by contacting the SHPO at 785-272-8681 ext. 240.



Certified Local Government

The Certified Local Government (CLG) program is designed to promote the preservation of prehistoric and historic sites, structures, objects, buildings, and historic districts by establishing a partnership between the local government and the Kansas State Historic Preservation Office (SHPO), to encourage and expand local involvement in preservation issues.

Local governments strengthen their local historic preservation efforts by achieving CLG status from the National Park Service (NPS). NPS and State governments, through their State Historic Preservation Offices (SHPOs), provide valuable technical assistance and small matching grants to hundreds of diverse communities whose local governments are endeavoring to keep for future generations what is significant from their community's past. In turn, NPS and States gain the benefit of local government partnership in the national historic preservation program. Another incentive for participating in the CLG program is the pool of matching grant funds SHPOs set aside to fund CLG historic preservation subgrant projects. A minimum of ten percent of the State's annual Historic Preservation Fund (HPF) grant allocation is required to be passed through to CLGs. Grant funds are distributed through the HPF grant program, administered by the NPS and SHPOs.

Since 1985, more than \$40 million in HPF grants, has been allocated to the Certified Local Government program nationwide; and over 1,600 local governments currently participate in the program nationwide. More information can be found online at <http://www.nps.gov/history/hps/clg/>.

Requirements of Certification Of Local Governments in Kansas

- The local government must establish an adequate and qualified historic preservation commission through a local ordinance.
- The local government must enforce appropriate state or local legislation for the designation and protection of historic properties. The purpose of the ordinance must be clearly stated.
- The local government must maintain a system for the survey and inventory of historic properties.
- The local government shall provide for adequate public participation in the local historic preservation program, including the process of recommending properties for nomination to the National Register.

Heritage Trust Fund Grant

The Heritage Trust Fund (HTF) was created in 1990 to provide assistance for the preservation of historic properties in Kansas. It represents recognition of the efforts invested by individuals and organizations across the state to preserve these reminders of our shared history. More than fourteen million dollars have been awarded to projects found in communities across the state. Through the program, the Kansas Historical Society has been given the opportunity to help communities realize their preservation goals and increase interest in their historic resources.

Properties listed in the National Register of Historic Places or the Register of Historic Kansas Places, or those listed as a contributing property in a National or State Register listed historic district are eligible to apply for the grant.

Properties owned by for-profit corporations, are only eligible for grant funds if the applicant can meet the requirements of the law that say "the property's continued existence is threatened or its rehabilitation is not economically feasible without grant assistance." The grant applicant must own the property. The property may not be owned by the State of Kansas or the federal government.

All work that is undertaken must conform to the Secretary of the Interior's *Standards for Rehabilitation* (<http://www.nps.gov/history/hps/tps/tax/rehabstandards.htm>). The *Standards* are a set of guidelines used to determine whether an activity will protect the historic quality of a structure.

The Heritage Trust Fund grant program is a competitive program. Generally funds are available to fund twenty-five to thirty percent of the applications received each year.

Rehabilitation, restoration, preservation, and non-construction activities such as the preparation of reports or plans, architectural plans, maintenance plans, archeological reports, architectural or engineering reports or historic structure reports that will be employed for the rehabilitation, restoration, or preservation of historic properties *are eligible* for funding. Heritage Trust Fund projects also may include costs for a consultant, such as an architect or engineer.

Grant recipients must provide at least twenty percent of all allowable project costs. Grants involving properties owned by for-profit corporations will be matched dollar-for-dollar for all eligible project costs. All match claimed must be in the form of cash. Donated and indirect costs will not be accepted as a matching share. **The cash match must be available and reserved for the project no later than the March 1st application deadline.**

Ordinarily, no HTF grant will exceed \$90,000 or fall below \$5,000. Applicants are encouraged to attend a grant application workshop. Workshop schedules are enclosed with the HTF application when they are distributed each fall. Workshops are scheduled to provide an introduction to the HTF program and the grant application. Applications are due each year by March 1st and awards are usually announced in May at the Historic Sites Board of Review (HSBR) quarterly meeting.

Additional information can be found online at <http://www.kshs.org/resource/htfinfo.htm> or by contacting the SHPO at 785-272-8681 ext. 240 or e-mail cultural_resources@kshs.org

State and Federal Rehabilitation Tax Credits

The Kansas State Historic Preservation Office (SHPO) has worked in cooperation with the Kansas Department of Revenue (KDOR) to administer the State Rehabilitation Tax Credit program since 2001. The SHPO has worked with the National Park Service (NPS) and the Internal Revenue Service (IRS) since 1977 to administer the Federal Rehabilitation Tax Credit program. The following is a description of these programs, their requirements, and the application procedures for each.

Questions and requests for applications should be addressed to the Tax Credit staff by calling 785-272-8681 ext. 240 or e-mailing cultural_resources@kshs.org.

What is a tax credit?

A tax credit is different from a tax deduction. A deduction is taken from your earned income and causes you to pay a lower amount of taxes. A credit is taken off of the income taxes you owe to the federal or state government. For example, you figure your taxes, taking all your normal deductions, and the bottom line says you owe \$3,000. If you have \$2,000 in tax credits you would only owe \$1,000 in taxes. It is very similar to having store credit.

Why should I be interested in federal and state rehabilitation tax credits?

- They provide incentives to improve and maintain historic buildings and districts.
- They provide the opportunity to save up to 45% on qualified rehabilitation expenses for qualified properties.
- They provide the opportunity to use historic preservation as an economic development tool. Historic preservation attracts tourism and can revitalize a community or neighborhood.
- Property owners can capitalize on “history” to enhance commerce, encourage re-development, and promote tourism while also utilizing the tax credits as part of an income tax reduction strategy.
- They provide an opportunity to use historic preservation as a business development tool for real estate and construction related professions.

Who can benefit from the rehabilitation tax credits?

- Anyone who owns a building listed in the State or National Register of Historic Places or whose building is a “contributor” to a registered historic district and who is willing to follow the Secretary of the Interior’s *Standards for Rehabilitation* during any rehabilitation, renovation, or redevelopment project.
- The entire community will benefit from properly maintained buildings, increased tourism and commerce, and preservation of culture and history.

Federal Rehabilitation Tax Credits

- The federal income tax credit is equal to 20% of qualified rehabilitation expenses associated with a certified rehabilitation on any certified historic structure.
 - A certified historic structure is:
 - Any building in the National Register of Historic Places
 - A “contributor” to a National Register listed district
 - A building that has been determined eligible for the National Register through Part 1 of the application and will be placed in the National Register within 30 months of project completion.
- **Rehabilitations must be substantial.** The IRS requires that the expense of the project must exceed the greater of \$5,000 or the adjusted basis of the building (purchase price, minus land price, minus depreciation, plus any improvements done since purchase).
- **Buildings must be income-producing:** retail, office space, rental, bed & breakfast, hotel, etc. Private residences do not qualify for the federal tax credit program.
- The credit can be carried forward for 20 years and back for 1 year.
- Owners taking the credit are required to maintain ownership of the building for five years to avoid recapture of the credit. The recapture amount is reduced by 20% each year the building continues in your ownership.
- All work must meet the Secretary of the Interior’s *Standards for Rehabilitation*. Plans and specifications are reviewed by the SHPO then are forwarded to the NPS for final approval. These reviews should take place before work begins to insure the plans will meet the *Standards*.
- Projects that are approved for the Federal tax credit may automatically qualify for the state tax credit as well.

Kansas State Rehabilitation Tax Credits

- Buildings may be income-producing or non-income producing. Private residences, city or county-owned properties, and non-profit properties **do** qualify for the state tax credit.
- Buildings must be listed in the Kansas State or National Register of Historic Places, or be a “contributor” to a state or nationally listed historic district **before** you apply.
- All projects must be reviewed and approved **before** work begins. The state tax credit cannot be used retroactively.
- The state income tax credit is equal to 25% of qualified rehabilitation expenses. Property owners certified as 501c3 organizations receive 30% as of January 1, 2007.
- Project expenses must exceed \$5,000.
- There is no cap on project expenses nor is there a limit to the number of times you may apply and take the state tax credit.
- The credit may be carried forward for 10 years
- The credits may be transferred to other taxpayers at the property owner’s request (please contact the SHPO to find out how).
- Tax credits may be distributed among multiple owners based on ownership percentage or as the property owners agree.
- All work must meet the Secretary of the Interior’s *Standards for Rehabilitation*. The SHPO reviews all plans and specifications.

Examples of Eligible Rehabilitation Expenses

- Building components such as walls, partitions, floors, ceilings, doors, windows, stairs, chimneys, roofing, and fire escapes.
- Permanent coverings such as paneling, tile, and paint.
- Building and mechanical systems such as electrical wiring, lighting fixtures, central air and heating, plumbing, fire suppression systems, escalators, and elevators.
- Engineering fees, architect fees, and reasonable developer fees.
- Construction management costs.

Tax Credit Application Process

➤ Part 1 – Qualified Historic Structure Certification

- Required for the State Tax Credit only if the building is within a registered historic district or the applicant is a 501c3. Application is reviewed by the SHPO to certify that the property is a contributing structure to a historic district or that the owner is a valid 501c3 organization.
- Required for the Federal Tax Credit if the building is within a historic district or is not yet listed in the National Register. The SHPO and the National Park Service (NPS) review applications to certify that the property is a contributing structure to a district or is eligible for listing on the National Register individually.

➤ Part 2 – Qualified Rehabilitation Certification

- Applicant outlines the building's condition and all proposed work. This will include photographic documentation of areas to be rehabilitated and plans/drawings for proposed work.
- The SHPO reviews all Part 2s and advises applicants on ways to meet the Secretary of the Interior's *Standards for Rehabilitation*. The SHPO may also provide technical assistance if needed.
- Federal tax credit projects are then forwarded to the NPS for final approval.
- State tax credit projects are approved by the SHPO. Work may not begin on State tax credit projects until the SHPO has approved this part of the application.
- Both agencies require a processing fee to review applications.

➤ Part 3 – Rehabilitation Completion Certification

- Once work is complete, the applicant submits this document with photos of the finished project to the SHPO for review to ensure all work meets the Secretary of the Interior's *Standards for Rehabilitation*.
- State tax credit projects are approved at the SHPO. The Kansas Department of Revenue (KDOR) requires additional schedules to certify the total qualifying expenses.
- Federal tax credit projects must be forwarded to the NPS by the SHPO for final approval.
- Applicants may claim their tax credits upon approval of the SHPO and/or NPS and as allowed by the IRS and KDOR.

Partnership Historic Sites Tax Credits

The Partnership Historic Sites program seeks to recognize and aid non-profit organizations that are educating the public about Kansas history. Qualifying organizations across the state may apply to become a Partnership Site, thus making them eligible for the Historic Sites Tax Credits. The program allows partnership sites additional opportunities for the preservation and interpretation of Kansas history.

A committee of appointees from across the state selects the Partnership Sites. The committee members are appointed by the Governor and designated members of the Kansas Legislature in accordance with K.S.A. 79-32,211 as amended. The Cultural Resources Division of the Kansas Historical Society is responsible for the daily administration of the program, the dissemination of information and application materials, and the administration of additional programs associated with the Partnership Site Program.

Once an organization is accepted as a Partnership Historic Site, they are eligible to apply for the Historic Site Tax Credit program. All Partnership sites must meet the designated criteria given as part of K.S.A. 79-32,211 as amended.

To qualify to be a Partnership Historic Site each organization must meet all of the following criteria before the submission of the application.

1. The Historic Site must be owned and operated by an organization that is an IRS certified 501(c)(3), and must maintain their non-profit status while designated a Partnership Historic Site.
2. The Historic Site must be listed in the Register of Historic Kansas Places, or the National Register of Historic Places
3. The Historic Site must be open to the public, or have the potential to be open to the public for at least 500 hours per year.
4. The Historic Site must be dedicated to educating the public about a specific aspect of Kansas history or United States history.

This program operates on a cycle following the state fiscal year of July 1st through June 30th. Applications to become a Partnership Historic Site and applications for the PHS tax credits become available in the spring of each year with deadlines typically in mid-May. Please visit our website at <http://www.ksks.org/resource/partnership/index.htm> for the most recent applications and additional information.

Historic Preservation Fund

The Kansas State Historic Preservation Fund (HPF) is a grant program administered by the National Park Service (NPS) through the Kansas Historical Society to finance activities that will contribute to planning for the preservation of our built environment and archeological resources. Funds for the HPF program are derived from Outer Continental Shelf mineral receipts. Each year the NPS provides the Kansas State Historic Preservation Office (SHPO) with funds that finance its operations, salaries and grants. Through property identification and evaluation, communities may assess their historic properties and develop plans for their recognition and preservation. To reach this objective the SHPO must ensure that the grants meet the NPS vision of preservation planning.

The SHPO awards grants to cities, counties, universities, Certified Local Governments (CLGs) and other eligible organizations, to help support local historic preservation activities. Ten percent of the annual federal allotment must be passed through to CLGs in the state. See the website <http://www.kshs.org/resource/clghome.htm> for more information on CLGs.

HPF grants must result in a completed, tangible product and/or measurable result. All activities must pertain to the preservation programs outlined in the National Historic Preservation Act of 1966, as amended. They must be carried out in accordance with the Secretary of the Interior's *Standards for Archeology and Historic Preservation* and National Register Programs Guidelines.

Eligible Activities and Products

Eligible products include, but are not limited to, historic property survey forms, National Register nominations, preservation plans, design-review guidelines, and educational activities.

Surveys

A method used for identifying and gathering data on a community's historic resources.

National Register Nominations

The National Register of Historic Places distinguishes properties that have been documented and evaluated according to NPS standards. This provides the Nation's official list of cultural resources worthy of preservation.

Preservation Plans and Ordinances

Plans and ordinances provide the framework for identifying and establishing protection for properties under local law.

Design-Review Guidelines

These guidelines help property owners or local preservation commissions in protecting neighborhoods or districts. They may be advisory or regulatory in nature.

Preservation Interns

Preservation interns gain professional experience in the field of historic preservation. CLGs may apply for HPF funds to hire interns, typically graduate students in a related field, to help local staff or to serve as staff to a local preservation commission.

Educational Activities

Cities, counties, preservation organizations, and CLGs may apply for Historic Preservation Fund grants to support educational activities directed at educating the public about historic preservation.

- **Conferences and Workshops**

Workshops and local conferences may be of a technical or informational nature. Workshops may provide information related to a specific preservation program, such as the rehabilitation tax credit or National Register of Historic Places, or may be geared toward specific audiences, such as historic property owners, preservation commissioners, or realtors. Funds may be used to organize and hold such an event or attend a similar event presented by another entity.

- **Other Educational Activities**

Brochures, videos, and web sites are eligible products. Driving or walking brochures may serve as tools for citizens or tourists to learn about the community's past. Other brochures may provide design guidance for historic property owners.

Consult the HPF Products Manual for further information on eligible activities and the applications process for these grants. More information may be found online at <http://www.kshs.org/resource/hpfinfo.htm> or by calling 785-272-8681 ext. 240 or e-mailing cultural_resources@kshs.org.



Appendix

SHPO contact information

Secretary of the Interior's *Standards for Rehabilitation*

Web Resources

Preservation Briefs

SHPO Contact Information:

**State Historic Preservation Office
Cultural Resources Division
Kansas State Historical Society
6425 SW 6th Avenue
Topeka, KS 66615-1099**

**785-272-8681 ext. 240
cultural_resources@kshs.org
www.kshs.org**

The Secretary of the Interior's Standards for Rehabilitation

The Secretary of the Interior's Standards for Rehabilitation are ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs.

The Standards (**36 CFR Part 67**) apply to historic buildings of all periods, styles, types, materials, and sizes. They apply to both the exterior and the interior of historic buildings. The Standards also encompass related landscape features and the building's site and environment as well as attached, adjacent, or related new construction. Rehabilitation projects must meet the following Standards, as interpreted by the National Park Service, to qualify as “certified rehabilitations” eligible for the 20% rehabilitation tax credit.

The Standards are applied to projects in a reasonable manner, taking into consideration economic and technical feasibility.

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.

<http://www.nps.gov/history/hps/tps/tax/rehabstandards.htm>

Web Resources

National Register of Historic Places

<http://www.nps.gov/nr/>

Design Review Guidelines

<http://www.nps.gov/history/hps/workingonthepast/reviewmtg.htm>

Kansas State Preservation Statute

<http://www.kshs.org/resource/histpresstatutes.htm>

Funding Resources

<http://www.kshs.org/resource/grantsincentives.htm>

Certified Local Governments

<http://www.kshs.org/resource/clghome.htm>

<http://www.cr.nps.gov/hps/clg/index.htm>

Federal Historic Preservation Tax Incentives

<http://www.nps.gov/history/hps/tps/tax/index.htm>

State Rehabilitation Tax Incentives

<http://www.kshs.org/resource/taxcredits.htm>

Preservations Briefs

<http://www.nps.gov/history/hps/TPS/briefs/presbhom.htm>

Preservation Tech Notes

<http://www.nps.gov/history/hps/tps/technotes/tnhome.htm>

Secretary of Interiors *Standards for Rehabilitation*

<http://www.nps.gov/history/hps/tps/tax/rhb/stand.htm>

National Park Service Caring for the Past Publications

<http://www.nps.gov/history/hps/bookstore.htm>

National Park Service Caring for the Past Free Publications

<http://www.nps.gov/history/hps/freepubs.htm>

Incentives! A step-by-step guide to the Federal tax credit program

<http://www.nps.gov/history/hps/tps/tax/incentives/index.htm>

IRS Connection

<http://www.nps.gov/history/hps/tps/tax/IRS.htm>

Preservation Briefs available from the SHPO Office

- #1 ***The Cleaning and Waterproof Coating of Masonry Buildings*** / Robert C. Mack, AIA
- #2 ***Repointing Mortar Joints in Historic Brick Buildings*** / Robert C. Mack, AIA, de Teel Patterson Tiller, James S. Askins
- #3 ***Conserving Energy in Historic Buildings*** / Baird M. Smith, AIA
- #4 ***Roofing for Historic Buildings*** / Sarah M. Sweetser
- #5 ***Preservation of Historic Adobe Buildings***
- #6 ***Dangers of Abrasive Cleaning to Historic Buildings*** / Anne E. Grimmer
- #7 ***The Preservation of Historic Glazed Architectural Terra-Cotta*** / de Teel Patterson Tiller
- #8 ***Aluminum and Vinyl Sidings on Historic Buildings*** / John H. Myers
- #9 ***The Repair of Historic Wooden Windows*** / John H. Myers
- #10 ***Exterior Paint Problems on Historic Woodwork*** / Kay D. Weeks and David W. Look, AIA
- #11 ***Rehabilitating Historic Storefronts*** / H. Ward Jandl
- #12 ***The Preservation of Historic Pigmented Structural Glass***
- #13 ***The Repair and Thermal Upgrading of Historic Steel Windows*** / Sharon C. Park, AIA
- #14 ***New Exterior Additions to Historic Buildings: Preservation Concerns*** / Kay D. Weeks
- #15 ***Preservation of Historic Concrete: Problems and General Approaches*** / William B. Coney, AIA
- #16 ***The Use of Substitute Materials on Historic Building Exteriors*** / Sharon C. Park, AIA
- #17 ***Architectural Character: Identifying the Visual Aspects of Historic Buildings as an Aid to Preserving Their Character*** / Lee H. Nelson, FAIA
- #18 ***Rehabilitating Interiors in Historic Buildings*** / H. Ward Jandl
- #19 ***The Repair and Replacement of Historic Wooden Shingle Roofs*** / Sharon C. Park, AIA
- #20 ***The Preservation of Historic Barns*** / Michael J. Auer
- #21 ***Repairing Historic Flat Plaster—Walls and Ceilings*** / Marylee MacDonald

- #22 ***The Preservation and Repair of Historic Stucco*** / Anne Grimmer
- #23 ***Preserving Historic Ornamental Plaster*** / David Flaharty
- #24 ***Heating, Ventilating, and Cooling Historic Buildings: Problems and Recommended Approaches*** / Sharon C. Park, AIA
- #25 ***The Preservation of Historic Signs*** / Michael J. Auer
- #26 ***The Preservation and Repair of Historic Log Buildings*** / Bruce D. Bomberger
- #27 ***The Maintenance and Repair of Architectural Cast Iron*** /
John G. Waite, AIA and Margot Gayle
- #28 ***Painting Historic Interiors*** / Sara B. Chase
- #29 ***The Repair, Replacement, and Maintenance of Historic Slate Roofs*** /
Jeffrey S. Levine
- #30 ***The Preservation and Repair of Historic Clay Tile Roofs*** /
Anne E. Grimmer and Paul K. Williams
- #31 ***Mothballing Historic Buildings*** / Sharon C. Park, AIA
- #32 ***Making Historic Properties Accessible*** / Thomas C. Jester and Sharon C.
Park, AIA
- #33 ***The Preservation and Repair of Historic Stained and Leaded Glass*** /
Neal A. Bogel and Rolf Achilles
- #34 ***Preserving Composition Ornament: Applied Decoration for Historic Interiors*** /
Jonathan Thornton and William Adair, FAAR
- #35 ***Understanding Old Buildings: The Process of Architectural Investigation*** /
Travis C. McDonald, Jr.
- #36 ***Protecting Cultural Landscapes: Planning, Treatment and Management of Historic Landscapes*** / Charles A. Birnbaum, ASLA
- #37 ***Appropriate Methods for Reducing Lead Paint Hazards in Historic Housing***
/ Sharon C. Park, AIA and Douglas C. Hicks
- #38 ***Removing Graffiti From Historic Masonry*** / Martin E. Weaver
- #39 ***Holding the Line: Controlling Unwanted Moisture in Historic Buildings*** /
Sharon C. Park, AIA
- #40 ***Preserving Historic Ceramic Tile Floors*** /
Anne E. Grimmer and Kimberly A. Konrad
- #41 ***The Seismic Retrofit of Historic Buildings: Keeping Preservation in the Forefront*** / David W.
Look, AIA, and Terry Wong, PE

- #42 *The Maintenance, Repair and Replacement of Historic Cast Stone* / Richard Pieper
- #43 *The Preparation and Use of Historic Structure Reports*/Deborah Slaton
- #44 *The Use of Awnings on Historic Buildings: Repair, Replacement, and New Design* / Chad Randl
- #45 *Preserving Historic Wooden Porches* / Aleca Sullivan and John Leeke
- #46 *Preservation and Reuse of Historic Gas Stations* / Chad Randl
- #47 *Maintaining the Exterior of Small and Medium Size Historic Buildings* / Sharon Park, AIA

All 47 Preservation Briefs are available on line at
www.nps.gov/history/hps/tps/briefs/presbhom.htm